



2007 ASSEMBLY BILL 292

April 30, 2007 - Introduced by Representatives VRUWINK, BOYLE, SHERIDAN, KREUSER, LOTHIAN, TRAVIS, HIXSON, MOLEPSKE, JORGENSEN, MASON, BERCEAU, BIES, SINICKI, VAN ROY, TOWNSEND, HRAYCHUCK and A. WILLIAMS, cosponsored by Senators LEHMAN, ERPENBACH, KREITLOW, LASSA, LEIBHAM, ROESSLER, PLALE and SULLIVAN. Referred to Committee on Veterans and Military Affairs.

1 **AN ACT** *to amend* 71.07 (6e) (a) 2. a., 71.07 (6e) (a) 2. b., 71.07 (6e) (a) 2. c. and
2 71.07 (6e) (a) 3. b. of the statutes; **relating to:** expanding eligibility for the
3 veterans and surviving spouses property tax credit.

Analysis by the Legislative Reference Bureau

Under current law, the veterans and surviving spouses property tax credit may be claimed by certain U.S. armed forces veterans and by the unremarried surviving spouses of certain veterans or members of the national guard or reserves (collectively, "veterans"). To be eligible to claim the credit, the veteran must meet several criteria, including being at least 65 years old, having been a resident of this state at the time of entry into the service, and having a service-connected disability rating of at least 100 percent.

Similarly, to be eligible to claim the credit as a spouse of a veteran, the veteran to whom the surviving unremarried surviving spouse was married must have been, generally, at least 65 years old at the time of his or her death, must have been a resident of this state at the time of entry into the service, and must have had a service-connected disability rating of at least 100 percent.

This bill expands the eligibility requirements for the credit for veterans and for the unremarried surviving spouses of veterans. Under the bill, a veteran, or the unremarried surviving spouse of a veteran, is eligible to claim the credit if the veteran had been a resident of this state for any consecutive 5-year period after entry into active duty service.

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For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 71.07 (6e) (a) 2. a. of the statutes is amended to read:

2 71.07 **(6e)** (a) 2. a. An individual who had served on active duty in the U.S.
3 armed forces or in forces incorporated as part of the U.S. armed forces; who was a
4 resident of this state at the time of entry into that active service, or who had been a
5 resident of this state for any consecutive 5-year period after entry into that active
6 duty service; and who, while a resident of this state, died while on active duty.

7 **SECTION 2.** 71.07 (6e) (a) 2. b. of the statutes is amended to read:

8 71.07 **(6e)** (a) 2. b. An individual who had served on active duty under
9 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
10 U.S. armed forces; who was a resident of this state at the time of entry into that active
11 service or who had been a resident of this state for any consecutive 5-year period
12 after entry into that active duty service; who was at least 65 years of age at the time
13 of his or her death or would have been 65 years of age at the close of the year in which
14 the death occurred; who was a resident of this state at the time of his or her death;
15 and who had a service-connected disability rating of 100 percent under 38 USC 1114
16 or 1134.

17 **SECTION 3.** 71.07 (6e) (a) 2. c. of the statutes is amended to read:

18 71.07 **(6e)** (a) 2. c. An individual who had served in the national guard or a
19 reserve component of the U.S. armed forces; who was a resident of this state at the
20 time of entry into that service, or who had been a resident of this state for any
21 consecutive 5-year period after entry into that service; and who, while a resident of

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1 this state, died in the line of duty while on active or inactive duty for training
2 purposes.

3 **SECTION 4.** 71.07 (6e) (a) 3. b. of the statutes is amended to read:

4 71.07 **(6e)** (a) 3. b. Was a resident of this state at the time of entry into that
5 active service or had been a resident of this state for any consecutive 5-year period
6 after entry into that service.

7 **SECTION 5. Initial applicability.**

8 (1) This act first applies to taxable years beginning on January 1 of the year
9 in which this subsection takes effect, except that if this subsection takes effect after
10 July 31, this act first applies to taxable years beginning on January 1 of the year
11 following the year in which this subsection takes effect.

12

(END)